

HOUSE No. 2483

By Mr. Loscocco of Holliston, petition of Paul J.P. Loscocco and Karen E. Spilka for legislation to establish a home heating tax credit for elderly persons. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT CREATING A SENIOR HOME HEATING TAX CREDIT.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Subdivision (2) of subsection (k) of section 80 of
2 chapter 127 of the acts of 1999 is hereby amended by inserting
3 after the words, “rent constituting real estate tax payment” the
4 following:— , and home heating costs of said owner or tenant,.

1 SECTION 2. Subdivision (2) of subsection (k) of section 80 of
2 said chapter is hereby amended by striking the word “exceeds”
3 and inserting in place thereof the following word:— exceed.